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ABSTRACT

The implications of the "Serrano-type" court cases are slowly making an impact on State school finance structures. Nearly every State has just completed or is undertaking a study of public school finance problems. Although the impetus for change is coming from the courts, the real work is being accomplished by the governors, legislators, and staff people as they prepare to change the school finance structure in each State. This survey is an attempt to assist in this enterprise by alerting study groups of similar efforts in other States. (Author)

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Education Commission of the States
300 Lincoln Tower · 1860 Lincoln Street Denver, Colorado 80203 (303) 893-5200

Research Brief

No. 1
June 1, 1972

DEPARTMENT OF RESEARCH AND INFORMATION SERVICES
Russell B. Vlaanderen, Director

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Survey of
School Finance Study Commissions and Committees

EA 004 417

Compiled By
Dr. Chris Pipho
Associate Director
Department of Research and Information Services

INTRODUCTION

The implications of the "Serrano-type" court cases are slowly making an impact on state school finance structure. Nearly every state has just completed or is undertaking a study of public school finance problems. Although the impetus for change is coming from the courts, the real work is being accomplished by the Governors, Legislators, and staff people as they prepare to change the school finance structure in each state. This "Survey of School Finance Study Commissions and Committees" is an attempt by the Education Commission of the States to assist by alerting study groups of similar efforts in other states. It is not a final report but merely a status report as of June 1, 1972.

The Education Commission of the States plans to up-date this report and, with the assistance of a grant from the Spencer Foundation, to offer in-depth assistance to member states on school finance reform.

Russell B. Vlaanderen, Director
Department of Research and
Information Services
Education Commission of the States
1860 Lincoln Street
300 Lincoln Tower
Denver, Colorado 80203

ECS RESEARCH BRIEF

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Governor Winfield Dunn (Tennessee), Chairman
EDUCATION COMMISSION OF THE STATES
Wendell H. Pierce, Executive Director

SURVEY OF SCHOOL FINANCE STUDY COMMISSIONS AND COMMITTEES

Department of Research and Information Services
EDUCATION COMMISSION OF THE STATES
1860 Lincoln Street, #300, Denver, Colorado 80203

June 1, 1972

Compiled by Dr. Chris Pipho

STATE	INFORMATION ON COMMITTEE OR COMMISSION
ALABAMA	Alabama Education Study Commission. Established by the 1969 Legislature as a Permanent Commission to Study Education. Began functioning in January 1971. The Commission consists of eight lay people (representation by Congressional district), an executive secretary (non-educator) and a coordinator (educator). The Commission has appointed eight task forces. School finance is being studied by the task force on finance and the task force on community support. The coordinator is presently conducting an inventory of educational programs to include statewide goals and objectives. Contact: Executive Secretary, Joe Dawkins, (205) 269-6526; Coordinator, Dr. B. D. Whetstone, (205) 269-7996. Alabama Commission on Higher Education. Established by the 1969 Legislature to study higher education. The Commission is now preparing a master plan for higher education in Alabama. Nineteen advisory commissions representing all higher education institutions and groups have been appointed. The master plan and budget are due May 1, 1973. Contact: Dr. Clanton W. Williams, (205) 269-7515.
ALASKA	1970-Advisory Council on State Financial Support to Public Schools.[1] Final report and recommendations made in January 1970. Recommendations: (1) Basic education programs in the schools should include kindergarten, vocational education and special education; (2) State share of operating expenses for basic program of each district should be determined by the equalized percentage method; (3) State should contribute 90% of operating revenues for basic programs; (4) State should encourage districts to develop supplemental programs and should fund them in the same proportion as basic programs; (5) BIA schools should be transferred to the state; (6) Rural education should be at the same level as other districts; (7) Foundation Program should provide an allowance for loss reduction, an incentive for program improvement, three-time "weighting" for special education students, and expansion of present programs up to 55 professionals per 1000 pupils. Contact: Jon Peterson, Project Director, Stanford University.
ARIZONA	1971-Task Force on Education. Appointed by President of the Senate and Speaker of the House. Ten subcommittees functioned; several directed their efforts to school finance. Reports were made to the Legislature in January 1972. Contact: Senator Fred Koory or Arizona Legislative Council, (602) 271-4900.

Arizona (continued) 1972-HB 2102 authorized the Arizona Department of Education to develop a cost accounting system for the schools of Arizona. $175,000 was allocated. Work will begin in seven pilot locations. Contact: Dr. W. P. Shofstall, Superintendent of Public Instruction, (602) 271-4361.

1972-"Public School Finance in Arizona" -- a series of talks made to the Arizona Legislature by Senator David B. Kret in support of SB 1122 and other legislation. SB 1122 was to shift money presently going into flat grants ($182.50 per child based on ADA) to equalize a district's qualifying tax rate would be increased from ten to 50 cents and the 6% control mechanism would be geared to changes in the National Consumer Price Index. SB 1122 died in Senate committee. The series of talks covers 22 topics related to school finance. Publication of the series is anticipated for June 1972. Contact: Senator D. B. Kret, (602) 271-5284.

ARKANSAS 1969-71-Legislature appointed Committee to Study the Arkansas Minimum Foundation Program. Act 376 -- school finance act -- was passed by the Legislature in 1971. This act was a result of the Committee's study. Contact: Joe L. Hudson, Associate Director of Finance, Arkansas Department of Education, (501) 371-1667.

CALIFORNIA 1969-Advisory Commission on Tax Reform. Ten percent of state income tax distributed on a per capita basis to local governments to relieve property taxpayers; sales tax on utilities and selected services; statewide property tax for public schools; increased school foundation program; withholding and estimates system; federal-type personal exemption in addition to current tax credit for dependents.

1969-California State Department of Education Study[1] Issued report: "Structure of Public School Support and Recommendations for Improvement" which included (1) State should work to a level of 50% funding; (2) State funds should be used to raise the foundation program support and categorical aid support to realistic levels; (3) In determining districts' eligibility for state funds, there should be no mandatory increases in tax rates; (4) Allow for inflation and improvement of the level of participation in estimate submitted to the Legislature by Governor; (5) School finance measures should be acted on early in general session of Legislature; (6) statewide policy committee on school finance should be established.

1970-The Joint Committee on Reorganization of Large Urban Unified School Districts has completed a fifteen-month study on the problems of urban education. The Committee plan would move public education toward the goal of creating the opportunity for a classroom situation which would be more conducive to an effective learning process by (1) Expediting policy making and

California (continued)

administrative decisions required for classroom level support of teachers and administrators; (2) Improving financial resource utilization; (3) Providing for increased representation of the community in educational decision-making in order to bring the curriculum and program development closer to the relevant needs of the student; (4) Targeting low-performance areas for both accountability analysis and special program support; and (5) Providing a working laboratory of urban education which will facilitate understanding of how to continually improve the urban educational process.

1971-Statewide Council on Long Range School Finance Planning.[1] This Committee is to make recommendations for public school support. Topics to be covered: (1) An administrative accountability formula; (2) Plan for property tax relief; (3) Equal educational opportunity; (4) Simplification of accounting, record-keeping and reporting procedures; (5) Rationale for school district goals and objectives; (6) Method of expenditure control. Report due February 29, 1972. Contact: Wayne Burnette, Chairman, Sacramento, California.

1971-Commission on Educational Reform.[1] Appointed by Governor. Report filed January 1, 1971, recommendations made: (1) California should establish statewide tax on all real and personal property; (2) Educational funds should be directed to providing equal educational opportunity; (3) All legislatively mandated programs should be funded by state and implemented following a one-school-year deferrment; (4) Management audits should be made available to districts on request; (5) Legislation should be passed to enable school bond elections to be passed by simple majority; (6) Parents of students attending nonprofit private schools should be granted tax relief; (7) Legislation should be adopted requiring school districts to adhere to a specified time line for planning; (8) California State Teachers Retirement Fund should be placed on an actuarily sound basis. Contact: J. Stanley Green, Executive Secretary.

COLORADO

1969-Committee on Fiscal Policy. Constitutional amendment for statewide, state-collected sales and cigarette taxes for localities; broadened sales tax base to include services; more state funds for schools; state financing of court costs; disallows deduction of federal income tax payment for state income tax purposes.

1971-Legislative Council Committee on Public Education. A special study was mandated by HJR 1033, 1971 Session. Report issued November 1971: "Public Education -- Recommendations for 1972" Research Publication No. 177. Recommendations made: (1) Strengthen Boards of Cooperative Services; (2) Support programs which emphasize the prevention of dropouts through early diagnosis of potential dropouts followed by specific programs; (3) Recommendations (a) providing for lease arrangements for school buildings, (b) requiring developers to submit plans for meeting educational facility needs, (c) exempt school bond interest from Colorado income tax increase, (d) increase from

Colorado (continued)

two to four mills the allowed levy for capital reserve fund of school districts, (e) establish a school bond guarantee loan fund, (f) direct the Colorado Department of Education to provide advisory assistance to local school districts in the planning and construction of educational facilities. Sample bills were provided with each recommendation. Contact: Senator Chester K. Enstrom, Chairman, Committee on Public Education.

1972-Legislative Council Committee on State and Local Finance. Directed by HJR 1046 to conduct a purposeful study of public school finance and related property tax problems. The committee is to submit to the first session of the 49th General Assembly a new plan for the financing of public schools which will adequately provide for the funding of education programs, reduce the dependence upon property taxation for financing public schools, provide equity in the distribution of property tax burdens and assume local control in the operation and management of public schools. Contact: Joe Douglass, Legislative Liaison, Colorado Department of Education, (303) 892-2291.

1972-Legislative Council Committee on State and Local Finance. Directed by SJR 10 (pending) to undertake the "tax profile study" pursuant to HB 1128 enacted during the 1972 Session of the General Assembly. Specific charges: (1) Gather and prepare data which might be useful in revision of present school finance formula; (2) Conduct hearings to discuss alternative plans for raising necessary revenue and the development of formulae for the distribution of funds which could meet constitutional tests established by recent court cases; (3) Develop appropriate revenue projections and tax impact studies to inform the General Assembly of the fiscal and economic implications of alternative revenue sources which are feasible for the financing of public schools in Colorado. Contact: Joe Douglass, Legislative Liaison, Colorado Department of Education, (303) 892-2291.

CONNECTICUT 1970-Connecticut State Revenue Task Force. Recommended: piggyback income tax of not more than 20% of federal income tax, except that capital gains be taxed as ordinary income and interest on state and local bonds other than those of Connecticut be taxed; declining credit for dependents; broadened sales tax base; repeal property tax exemptions for veterans except those disabled; when feasible, replace other property tax exemptions with a system of direct payments; uniform statewide assessment ratio; authorize local charges in lieu of property taxes on eleemosynary institutions. Contact: Connecticut Office of Legislative Research, (203) 566-4150.

1971-Commission on Services and Expenditures. Appointed by Governor. Contact: Edwin D. Etherington, Chairman, Old Lyne, Connecticut 06371. Copy of Report: Governor's Office, State Capitol, Hartford, Connecticut, 06115.

Connecticut (continued)

1972-State Board of Education adopted policy calling for full state funding of education. Contact: Dr. William J. Sanders, Commissioner of Education, (203) 566-5371.

1972-Connecticut Equal Educational Opportunity Financing Committee -- HB 5427 (FAILED). Contact: Connecticut Office of Legislative Research, (203) 566-4150.

DELAWARE

1971-Governor's Action Force on School Construction Costs in Delaware. A statewide study on building costs that recommended reducing space allowances for school facilities, updating of the bid laws, incentive payments for architects and contractors, and development of standards for structural, mechanical and electrical components, etc. Single copies of "Report on Recommendations for Reducing School Construction Costs in the State of Delaware" available on request. Contact: Dr. Wm. B. McCormack, Chairman, 3 Wordsworth Drive, Hyde Pard, Wilmington, Delaware, 19808 or Mr. Robert L. Durkee, Director, School Services Section, Department of Public Instruction, Townsend Building, Dover, Delaware, 19901, (302) 678-4601.

1972-Delaware Education Finance Committee. Appointed by State Board of Education. The Committee is to report to the Board of Education in the fall of 1972. Contact: Dr. Kenneth Madden, Superintendent of Public Education, P. O. Box 697, Dover, Delaware, 19901 (302) 678-4601.

FLORIDA

1970-72-Citizens' Committee on Education. Appointed by Governor. "Alternate Models for the Governance of Education in Florida;" an interim report, was issued September 22, 1971. Part two, a report to include finance is due late in 1972. Contact: Dr. Bill Maloy, Governor's Office, (904) 222-1900.

1971-Appropriations Committee, Florida House of Representatives.[1] Report issued: "A 'Fair Share' Plan for Florida Schools." Note: a three-page summary can be found in the President's Commission report. Contact: Gilbert L. Gentry, Chief, Bureau of District School Finance, Florida Department of Education.

GEORGIA

1972-School Tax Revision Study Committee. Formed in accordance with House Resolution 783-1878. Note: Resolution passed House, did not clear Senate because of heavy work load and mandated 40-day session. The Committee will consist of 23 members representing the Legislature, State Department of Education, State Government and various educational agencies. The Committee is to take into consideration the various court decisions on equal educational opportunity and the present distribution formula especially as related to large metropolitan school districts. Contact: Representative Robert Farrar or Larry Gess, Governor's Office, (404) 636-1735.

Georgia (continued) 1972-Governor's Committee on Student Financial Aid. Seventeen members to be appointed by the Governor representing Legislature, Department of Education, Scholarship Commission, University System, all postsecondary institutions (collegiate and vocational), citizens at large and lenders. This committee is charged with (1) Assessing present situation and need; and (2) recommending how this need can be met. Contact: Larry Gess, Governor's Office, (404) 656-1735.

HAWAII 1969-State Department of Education Study.[1] Report issued: "Master Plan for Public Education in Hawaii." Recommendations include: (1) Development of an effective evaluation of students and Department of Education performances; (2) System of financial forecasting; (3) Need for PPBS; (4) Statewide information system; (5) System of management reporting; (6) Consideration of building a department of education endowment fund; (7) Utilization of computer technology for planning and management of education; and (8) Development of a department of education "Strategic Planning Center." Contact: Ralph H. Kajosaki, Superintendent.

IDAHO 1971-Committee to Study One Hundred Percent School Funding. Appointed by the Legislature. The committee drafted HB 644 which passed House and failed in Senate. The Committee was deactivated. Contact: Dr. Roy Truby, Idaho State Department of Education, (208) 284-3300.

1971-Committee on School Formula Funding. Contact: Legislative Council, Room 420, State Capitol, Boise, Idaho, 83707.

1971-Study of School Equalization as presented in HB 249. Contact: Myran H. Schlechte, Director, Idaho Legislative Council, State Capitol, Boise, Idaho, 83707.

ILLINOIS 1968-69-Governor's Revenue Study Committee. Flat-rate income tax on both individuals and corporations; add selected services to sales tax base.

1971-72-Superintendent's Advisory Committee on School Finance. Appointed by Michael Bakalis, Superintendent of Public Instruction. This Committee consists of 16 experts in school and public finance. Eleven are university professors representing Illinois' major public and private institutions of higher learning, three are school superintendents, and two are staff members of the Office of the Superintendent of Public Instruction. Chairman: Dr. G. Alan Hickrod, Illinois State University. The first meeting was held in January 1972. Report No. 1 was issued March, 1972 -- "Definition, Measurement and Application of the Concept of Equalization in School Finance" by G. Alan Hickrod. Report No. 2 was issued April, 1972 -- "Needed Research in School Finance" by William P. McLure. Report No. 3

Illinois (continued)

Memorandum by William P. McLure to the Superintendent's Advisory Committee outlining steps in a developmental process leading to uniform equalization of expenditures per unit and total utilization of a state administered tax system supplemented by federal revenue. Report No. 4, "School Finance Equalization Lawsuits: A Model Legislative Response" by Arthur E. Wise (November 1971).

1971-72-House Financing of Education Study Committee. Created by HR 542. This Committee consists of eight members, four to be appointed by the Speaker of the House, and four by the Minority Leaders of the House. This Committee is to study, evaluate, and recommend proposals to finance the public schools and the junior colleges with revenue other than local property taxes. Interim report due on or before December 1, 1972. Final report due February 1, 1973.

1971-72-Governor's Commission on Schools. Appointed by Governor Richard B. Ogilvie. This Commission consists of four task forces: (a) School Finance; (b) Organization and Structure; (c) Classrooms; and (d) Business Management Practices. Contact: Paul E. Glick, Assistant Director, Finance and Claims Section, Office of the Superintendent of Public Instruction, Springfield, Illinois, 62706, (217)525-5256.

INDIANA

1968-Commission on State Tax and Financing Policy. Recommended: increase state share of school costs to 50%; adopt much more equalizing plan of school aid distribution; income tax credit declining with income for property taxes paid; eliminate property tax on inventories and intangibles tax; replace personal property tax on motor vehicles with an excise tax.

1970-School Finance Study for Commission on State Tax and Financing Policy. Recommended state assumption of costs of school operation, maintaining local control, funded by changing present flat-rate income tax to a graduated tax for both individuals and corporations.

1972-Study Committee on Educational Finance. Appointed by Legislative Council. Eight members from House and Senate equally represented. Chairman: Senator John Hart, 5141 North Madison Street, Indianapolis, Indiana. Staff will issue first report to committee on approximately June 1, 1972. Title: "Property Tax as a Means of Financing Public Schools" Contact: Phil Goddard, Indiana Legislative Council, (317) 633-6570.

IOWA

1971-Taxation Study Committee of the General Assembly. Recommended: increase progressivity of income tax; adopt sales tax credit; impose 1% tax on interest and dividends; adopt income tax credits for property tax paid by elderly; replace personal property tax with tax on AGI of all businesses and professions; provide state aid to finance major share of welfare programs; change state aid to schools from current equalization aid scheme to foundation grant program with state funding initially at 80% of average per-pupil expenditure; require local funding for schools to be based on both property tax and a local income tax. Contact: Senator Ralph Potter, Marion, Iowa.

Iowa (continued)	1972-Legislative Interim Study Committee. Charged with studying (1) School governance at the district and intermediate level; (2) School finance. Chairmen: Representative Charles Grassley and Senator Charlene Conklin. Contact: Dick Smith, Assistant Superintendent of Instruction, (515) 281-3436.
KANSAS	1971-Joint Committee on School Finance. Appointed by the Legislature. Chairman: Senator Joseph Harder. Recommendations: (1) Statewide income tax; (2) Total state aid should be at least 40% of operating costs; (3) State share guarantee should be based on per pupil costs; (4) Local "ability" should include income and property; (5) property tax relief by combination of school district income tax, increased state aid and realistic budget control on operating expenses; (6) Two bills proposed. 1972-Special Committee on School Finance (Standing Committee) will study general problems related to school finance and report to the 1979 Legislature. Contact: J. W. Drury, Director of Research Department, Kansas Legislative Coordinating Council, (912) 296-3181.
KENTUCKY	1972-SJR 8 passed by Legislature directing the Legislative Research Commission to conduct an in-depth study with emphasis on property tax. Contact: Ray Corns, Director, Legal Legislative Services, Kentucky Department of Education, Frankfort, Kentucky, 40601, (502) 564-4770.
LOUISIANA	1972-Superintendent's Task Force on School Finance. Appointed May 1972 by State Superintendent of Education. The Task Force contains a cross section representation of legislators, educators, and lay people. The Task Force is to study and make recommendations on school finance with reference to recent court decisions. Chairman of the Task Force is Senator Eagan. Contact: Louis J. Michot, Superintendent of Education, (504) 389-5109.
MAINE	1972-Committee of the Legislature to Study the Financing of Public Education in Maine. Established by joint resolution. Contact: Dr. Michaelson, Department of Education, (207) 289-2321.
MARYLAND	1972-Task Force to Study and Recommend Changes in the Manner by Which the State Funds Public Education. Established by the Governor in accordance with HJR 101. The Task Force is to develop implementing legislation. The charge includes: "to provide equal educational opportunity through equal tax burden for equal educational benefit." Contact: Mr. Hamilton, State Department of Education, (301) 383-3300.

MASSACHUSETTS 1971-Subcommittee on Equal Educational Opportunities. Report issued December 1971. This report ruled out full state funding as impractical at the present time, but stated an imperative need for equalizing educational opportunity. The study recommends the continuation of the state's percentage equalization formula, reimbursing districts for the costs of education in inverse proportion to the relative wealth of the district. The basic percentage recommended was 40%, with a minimum of 10%. Vocational and special education would be reimbursed separately, but on the same formula. A minimum effort would be required from all districts. Contact: Dr. Neil Sullivan, Commissioner of Education, (617) 727-5180.

1970-72-Special Commission to Develop a Master Tax Plan. Periodic reports have been issued. Chairman: Senator Robert Cowley. Contact: Daniel O'Sullivan, Director, Massachusetts Legislative Research Bureau, (617) 727-2345.

MICHIGAN 1969-"Equal Quality Plan:" A report prepared by the Michigan Association of Professors of Education Administration. Contact: Dr. Russel E. Wilson, University of Michigan, (313) 764-8416.

1972-Special Committee on School Aid Distribution. Appointed by Senate Education Committee as a result of SR 117: Senator Gilbert E. Bursley, Chairman, Senate Education Committee. Interim Report February 3, 1972: "An Analysis of the Governor's Proposals for Financing Elementary-Secondary Public School Operating Costs and a Comparison with Democratic Party Proposal." Governor Milliken's proposed constitutional amendment will: (1) Reduce the present constitutional property tax limit from 50 mills to 26 mills, then freeze the lower limit, constitutionally; (2) Assure constitutional limits on the taxing power of local units of government; (3) Provide up to six mills, by vote of the people for enrichment of local education programs and that millage will be equalized by law so each mill will yield the same amount in every district; (4) Guarantee 4 1/2 mills to be divided, by law, among vocational, compensatory and special education, and intermediate school districts; (5) Mandate the legislature to "establish a program of general state taxation and a method of distributing funds for the support of elementary and secondary public school districts to assure equal and quality educational opportunity for all students. Contact: Mr. Hornburger, Department of Education, (517) 373-2878.

1972-"School Finance Reform in Michigan - 1971:" a report prepared by Executive Office, Bureau of Programs and Budget, Technical Report C 16. Contact: John T. Dempsey, Director, Bureau of Programs and Budget.

MINNESOTA

1972-Education Finance Study Committee. Appointed by the Commissioner of Education with approval of Governor's Office. The Committee consists of 34 members representing the House and Senate education committees, business, lay citizens and school administrators. The Committee is to study the new formula as developed by the Legislature as a result of the Minnesota Court ruling. They are also to study new "weighting" concepts. All reports will be released by the Chairman: Dr. VanMueller, University of Minnesota, School of Administration. Final report due October, 1972. Contact: Howard B. Casmey, Commissioner of Education, (612) 296-2358.

1972-State Planning Agency staff report: "Minnesota's School Financing Plan" -- a review of action taken by the 1971 session of the Legislature concerning School Finance in Minnesota. Contact: Jerrald Christenson, State Planning Agency, (612) 296-6662.

MISSISSIPPI

Governor's School Finance Study Group. A study group consisting of educators and lay people was appointed by the Governor to study school finance problems as related to the Serrano Court decision. Chairman: Dr. Frank Luvall, Mississippi Department of Education, (601) 354-6934.

MISSOURI

1972-Statewide Committee to Study School Finance. A broadbased Committee of approximately 104 members appointed by the Commissioner of Education and State Board of Education to study school finance. Four subcommittees are active: (1) Sources of school revenue; (2) Distribution of school revenue; (3) Structure of school districts; (4) Educational programs. Co-chairmen: Dr. Delmar Cobble, Department of Education and Dr. Loren Townsend, former dean of School of Education of University of Missouri. Contact: Dr. Arthur L. Mallory, Commissioner of Education, (314) 635-8125.

1972-Joint Interim Committee (Committee on Taxation). This interim Committee was established by SCR's 23 and 25. It will consist of equal representation of the House and Senate and is charged with studying the taxing laws of the state in light of recent court decisions on property tax support of public schools. Contact: William R. Nelson, Director of Research, Missouri Committee on Legislative Research, (314) 636-2186.

MONTANA

1972-"Study of Basic Education; Program Financing Methods in Montana" (Part One); and Part Two, Study No. 1 -- "A Study of Funding Schemes for the Foundation Program" issued by the Department of Public Instruction in Working Draft Form, May 1972. Contact: Michael Billings, Director, Finance Support for Schools, Office of the Superintendent of Public Instruction, (406) 499-2511.

NEBRASKA 1972-Legislative Council Interim Committee on State Aid. This Committee will study school finance in Nebraska and the implications of the Serrano and other court decisions. Report will be issued to the Legislature in January, 1973. Chairman is Senator Jerome Warner. Contact: Jack Rodgers, Director of Research, Legislative Council, (402) 471-2224.

NEVADA 1971-The Education Subcommittee of the Nevada Assembly Ways and Means Committee devised legislation in the 1971 session containing a mechanism that would "trigger" additional money for public schools for the second year of the biennium if certain, specific definitely knowable financial conditions were found to exist at the end of the first year. As a result of this innovative legislation, authored by Assemblymen Frank Young and Jack Schofield of the Subcommittee, and the better than anticipated Nevada economy in 1971, every school district in Nevada will have $7 per pupil more to spend next year. Contact: Mr. Liston, Nevada Department of Education, (702) 882-7330.

1972-The Nevada State Department of Education is charged by statute to make an ongoing study of public school finance in Nevada. Contact: Mr. Liston, Nevada Department of Education, (702) 882-7330.

NEW HAMPSHIRE Interim Legislative Task Force appointed as a result of HB 70, 1971 Session. The Task Force consists of legislators, Department of Education staff and superintendents. The Task Force is to report prior to the 1973 Legislative Session. Chairman: Paul Fillion. Contact: Newell J. Paire, Commissioner of Education, (603) 271-3494.

NEW JERSEY 1970-Permanent State Aid Study Commission. Created as a result of state law: Chapter 233-1970. This is a standing committee which collects information related to school finance and makes recommendations to the Legislature. Chairman: Assemblyman John Ewing. Contact: Paul Mueller, Legislative Service Commission, (609) 292-7734, or Dr. Victor Podesta, Assistant Commissioner of Education, (609) 292-4452.

1972-Governor's Tax Policy Committee. This report recommends full state funding of a standard quality education, financed by a statewide property tax levied at a rate of $1.00 per $100 of equalized valuation. The state would also share voter-approved local leeway expenditures in inverse proportion to the wealth of a district. Districts spending below the approved level would be encouraged to increase expenditures; districts spending above the level would be allowed to continue. Local control of all other aspects of education would be retained. These recommendations have been translated into A 1272 for consideration in Special Legislative Session. Sections 6 and 7 of

New Jersey (continued) A 1272 provide that the expense cost per pupil schedule submitted by the Commissioner shall be deemed approved by the legislature at the end of a period of 45 calendar days unless between the date of transmittal and the end of the 45-day period the Legislature passes a concurrent resolution stating the Legislature does not approve the expense cost per pupil schedule submitted by the Commissioner and establishing an alternative expense cost per pupil schedule. Contact: Paul Mueller, Legislative Service Commission, (609) 292-7734.

NEW MEXICO 1972-Legislative School Study Committee prepared HB 39 relating to school taxation. This bill was not passed.

1972-Interim School Study Committee (Legislative School Study Committee) and Interim Tax Study Committee were authorized by Senate Memorial #22 to study and make recommendations with regard to the levy and allocation of property taxes. Findings and recommendations are to be made to the first session of the 31st Legislature. Contact: Ronald W. Coss, Director, Legislative School Study Committee, 329 State Capitol, Santa Fe, New Mexico, 87501.

NEW YORK 1972-New York State Commission on the Quality, Cost and Financing of Elementary and Secondary Education (The Fleischmann Commission). This Commission recommended full state funding to eliminate inequality in raising the distributing revenue. Districts would be "leveled-up" to the 65th percentile of operating costs over five years, with districts above that level maintaining current expenditures. Local option levies would be abolished, and distribution of funds would be by unweighted enrollment. Revenue would come from a uniform-rate property tax initially, with reliance shifting to the income tax as soon as possible. The Commission also called for greatly increased federal aid. (A more detailed summary of this report is available.) Contact: Chairman Manly Fleischmann, 800 Second Avenue, New York, New York, 10017.

NORTH CAROLINA 1972-Education Finance Committee. State Department of Education Study Committee established by the State Board of Education to study existing allocation procedures and make recommendations for revision of allocation procedures. State Department staff members and local district superintendents serve on the Committee.

1972-Education Finance Study Committee. A comprehensive Study Committee co-sponsored by the State Board of Education, North Carolina Association of County Commissioners and the State School Board Association to study total taxation problems and educational finance allocation procedures in the light of recent "Serrano-type" court decisions. This Committee will consist of at least 50 members representing lay professional and business groups in the State. First meeting will be held in the summer of 1972. Contact: Dr. A. Craig Phillips, Superintendent of Public Instruction, (919) 829-3813.

NORTH DAKOTA 1972-Interim Legislative Educational Education Committee. This group is currently re-examining the School Foundation Program in the light of recent "Serrano-type" court decisions. Contact: Mr. Howard Snorteland, Department of Public Instruction, (701) 224-2261.

1972-NEA Committee on Educational Finance and the North Dakota Education Association have released a report "To Strengthen North Dakota School Finance" issued in May 1972. Contact: Adrian Dunn, Assistant Executive Secretary, (701) 223-0450.

OHIO Legislature in Session. Establishment of Finance Study Commission is expected. Nothing established as of June 1, 1972. Contact: Paul E. Spayde, Assistant Superintendent of Public Instruction, (614) 469-3708.

OKLAHOMA 1972-Oklahoma Commission on Ad Valorem Tax Structure and Public School Finance. Created by SJR #45. This temporary Commission will consist of twenty members: ten appointed by the Governor, five by the President Pro Tempore of the Senate and five by the Speaker of the House of Representatives. The Commission is to study, evaluate and recommend possible revisions of Oklahoma's current methods of financing public schools by means of the property tax. The Commission is to consider all the recent judicial decisions in states with taxing systems similar to Oklahoma and recommend guidelines for revision of financing methods to the end that the goal of equal protection under the law is providing equal education for all students is met. Report to be filed with the first session of the 34th Legislature. Contact: Senator Lonnie Abbott, State Capitol, Oklahoma City, Oklahoma, 73105.

1972-Interim Study of the Expenditure of General Fund Money by School Districts for the Purchase of Land or for the Construction of Buildings or for Additions to Buildings. Created by Senate Resolution #96. The Committee of Referral (Executive Committee of State Legislature) is to analyze existing law, local problem areas, investigate possible alternatives and recommend politically feasible remedial legislation. Report is to be filed with the first session of the 34th Legislature. Contact: Senator George Miller, State Capitol, Oklahoma City, Oklahoma, 73105.

1972-Interim Study of the Amount of General Fund Surplus a School District Should Carry Over at the End of the Fiscal Year. Created by SR #99. The Executive Committee of the State Legislature is to refer to appropriate standing committee this study. Presently Oklahoma has no restriction on the amount of general fund surplus a school district may have. Report is to be filed with first session of 34th Legislature. Contact: Senator George Miller, State Capitol, Oklahoma City, Oklahoma, 73105.

OREGON

1972-Governor's Education Task Force. Chairman: Dale Parnell, Superintendent of Public Instruction.
Governor's School Finance Task Force. Chairman: Robert Davis, Executive Assistant to the Governor.
Both of these groups will review components of Governor McCall's proposal for state tax and educational reform.

1972-Interim Legislative Committee on Taxation. Chairman: Victor Atiyeh.

1972-Interim Legislative Committee on Education. Chairman: Jason Boe. Contact: Mike Carpenter, (503) 686-3495.

PENNSYLVANIA

Commission on a Charter for Basic Education. It is anticipated that this Committee consisting of approximately 35 members would be appointed in May of 1972. Seven preliminary areas of study have been outlined: (1) Curriculum; (2) Organization for instruction; (3) Management; (4) Staffing; (5) Supporting staff; (6) Governance; (7) Finance. Contact: John Kennedy, Chief of Staff for Study Commission, (717) 787-6455.

RHODE ISLAND

1972-Two reports have been released by the Commissioner of Education: (1) "Some Tentative Proposals for the Finance of Education in Rhode Island." (Out of Print); (2) A Second Step Towards State-wide Funding for Rhode Island's Public Schools."

1972-Governor's Commission to Study School Finance. Created by passage of H5481. The 13 member Commission is to study federal findings (President's Commission Report) and develop a comprehensive financial plan for public education in Rhode Island. Report due January, 1973. Contact: Dr. Cynthia Ward, Education Resource Specialist, Department of Education, (401) 277-2681.

SOUTH DAKOTA

1972-Task Force to Study School Finance to be established by Superintendent of Public Instruction, Dr. Don Barnhart, the South Dakota State Board of Education, South Dakota School Administrators, South Dakota Education Association, and Associated School Boards of South Dakota and the Governor of South Dakota. Contact: Mr. Clayton, South Dakota Department of Education, (605) 224-3448.

1972-Interim Education Committee conducting a study to recode South Dakota Laws as they pertain to education. Part of the work will deal with school finance.

Local Government Study Commission (Legislative Research Council). A sub-committee of this Commission is charged with studying the effects of "Serrano-type" court decisions. Contact: Michael P. Ortner, Director, Legislative Research Council, (605) 224-3251.

TENNESSEE 1972-Tax Modernization and Reform Commission for Tennessee. Created by HB 933, substituted for SB 2168, now Public Chapter 746. The Commission is composed of 21 members including the Commissioner of Finance and Administration, the Comptroller of the Treasury, Commissioner of Education, two members of the House of Representatives, two members of the Senate, 14 members broadly representative of public and private interests including local government. The Commission is to study alternatives to present state and local tax structures. The specific aspects of the charge include: (1) Alternate methods of financing public school systems; (2) Fiscal relationships between state and local governments; (3) Methods of making state and local tax structure responsive to economic growth; and (4) Methods of distributing state and local tax burdens equitably. No deadline specified. Contact: T. B. Webb, Assistant Commissioner of Education, Division of Finance and Administrative Services, (615) 741-2971.

TEXAS House Interim Committee on Financing of Public Education. A 22 member Committee supplemented by an additional 22 lay members has been appointed. Regional meetings and hearings are being held.

Texas Research League Study of Foundation School Program Financing. The Lieutenant Governor, alarmed by the near $125 million increase annually in Foundation School Program costs resulting from the acts of the 61st Legislature, asked the Texas Research League to study the state's school finance program. He asked that the focus of the study be ways to meet the state's obligation in the next decade. The League accepted the responsibility and outlined the following study prior to the Rodriguez decision: (1) What has been the effect of the 1969 school legislation to date? (2) What are the prospective trends in school finance for this decade under current law? (3) How could the State control the total cost of the Foundation Program? (4) How could the State shift a larger portion of the local cost of the Foundation School Program to local school districts? (5) How could the State undertake a larger share of school costs and be sure that this would be reflected in lower property taxes? Since the Rodriguez decision, the focus of the study has been changed somewhat to emphasize the seeking of alternative methods for equalizing resources.

Texas State Teachers Association Task Force on School Finance and Program. Chairman: Archie Roberts, Superintendent, Beeville, Texas.

Legislative Property Tax Committee. This Committee was established by the enactment of Sb 414. The group has decided to focus on "Taxable Property -- Exemptions, Assessing, Collecting, and Revision of Tax Suit Rules, and Data Processing." On January 31, 1972, the Committee met in Austin

Texas (continued)

to organize for work. More than one hundred persons observed as the Committee decided to divide the work into five sections with a group of advisors and a chairman for each section. The following persons were designated as chairmen: Searcy German, Data Processing; Ken Quevereaux, Exemptions; Norman Register, Assessing; Jim Nugent, Collecting; and Jack McCreary, Tax Suit Rules. In addition to organizing for work, the Committee listened to a proposal for financing the public schools of Texas. The proposal, prepared by Searcy German and Elroy Satterlee, was taken under advisement. However, the Committee disavowed any intention to develop and propose a school finance plan but declared that it would monitor the activities of all the school finance committees and stand in readiness to recommend ad valorem tax procedures and laws to implement any school finance plan receiving serious consideration.

Texas Manufacturers Association Public Education Research Committee. The TMA Committee has declared that it is not attempting to develop a school finance plan. The purpose of its meetings has been to become informed regarding issues in school finance. At a later date the group will advise TMA to support or appose various proposals or factors within proposals.

Texas Council of Major School Districts School Finance Task Force. The Texas Council of Major School Districts authorized the appointment of a Task Force to aid the Council in fulfilling its appropriate role as the state seeks solutions to Texas school finance problems. The group met on February 11 to develop a draft of a basic position paper on the school finance issue; the Council has planned consideration of its adoption on March 11, 1972.

Texas Association of School Boards Foundation School Program and Finance Committee. Chairman: Albert D. Brown, Jr., San Antonio, Texas.

Texas Advisory Commission on Intergovernmental Relations. The Commission has been asked by the Governor "to study the total ramifications of the federal court decisions, to coordinate the activities of the many other committees, task forces, research agencies and governmental agencies seeking solutions to the problem of public school financing." It is the Governor's opinion that this is the ideal group, being well funded and broadly representative, to coordinate the efforts of all groups. The Commission met on February 4 and officially adopted the position described by the Governor. The members declared their intent to act as a coordinating body for all school committees and to evaluate the potential impact of proposed plans. Chairman: Mayor Tom Vandergriff, Arlington, Texas.

Texas (continued)	Special Task Force on School Bonds. The Governor's Task Force on School Bonds met on January 6. The group decided to take no action until the court handed down a clarification of its Rodriguez decision. In addition to attacking the immediate problem of restoring confidence in the bond market or seeking alternative methods of retiring outstanding bonds, the group was asked to be an advisory group to the Texas Advisory Commission on Intergovernmental Relations as that group seeks solutions to school finance problems. Joint Senate Committee on School Finance. Subcommittees: Committee to Study Urban Education, Senator Oscar Mauzy, Dallas, Chairman; Committee to Study Vocational-Technical Education, Chet Brooks, Pasadena, Chairman; Committee on State Tax Policy; Special Advisory Committee. The Lieutenant Governor called a joint meeting of the above-named groups on January 6, 1972 and charged them with the responsibility of completing a comprehensive study of Texas school finance problems and alternative solutions. Senator Mauzy was named chairman of the Joint Committee and Senators Mauzy, Moore, and Brooks were asked to meet to plan the next step. Since the January 6 meeting, a generous preliminary budget request has been placed on the Lieutenant Governor's desk. The existing staffs of Senator Mauzy and Senator Brooks are busy getting materials for the study. If the budget is approved, a special staff will be employed. In the news releases by the Lieutenant Governor's office, the Special Advisory Committee was described as an advisory group to the Urban Education Committee; but in the Lieutenant Governors' charge to the Joint Committee, he referred to the Special Advisory Committee as an advisory group for the Joint Committee --the present staff is working on the latter assumption. Contact: Cecil E. Rusk, Executive Director, Texas Association of School Boards, (512) 476-9116.
UTAH	1972-Joint Resolution #9 establishes "A Thorough Study of School Finance Programs for Utah". Participating in the Study will be the Legislative Council, the Local Government Study Group, and the Education Subcommittee of the Joint Appropriations Committee. Contact: Mr. Lewis Lloyd, Director, Utah Legislative Council, (801) 328-5481.
VERMONT	1972-Joint Resolution #69 to study school finance failed. Contact: Vermont Legislative Council, (802) 223-2311.
VIRGINIA	A School Finance Study Commission has been established by the Legislature. The group is charged with reporting back to the Legislature on February 1, 1973. Contact: Dr. Cochran, Virginia State Department of Education, (703) 770-2601.

WASHINGTON 1969-Special Levy Study Committee appointed by the Legislature. Summary Report issued 1971. 1970 Special Session appropriated $410,000 for this Commission.

1972-School Formula Committee. Appointed by Legislature; $50,000 appropriated for this Study. Contact: Perry Keithly, Program Director for Government Research, Washington Education Association, (206) 943-3150.

WEST VIRGINIA 1969-72-Subcommittee on Tax Study. Established HCR #31.

1972-Study of School Finance. Established by JR #25. Co-chairmen: Senator Mario Palumbo and Representative Charles Lohr. Contact: Earl M. Vickers, Director, West Virginia Office of Legislative Services, (304) 348-2040.

WISCONSIN 1971-72-Task Force to Study Educational Finance and Property Tax Reform. Appointed by Governor. Forty-six members; staff director is Mike Harder, 1120A Wilson Street, State Office Building, Madison, Wisconsin. Task Force to make recommendations to 1973 Legislature. Contact: Mike Harder, (608) 266-7297.

WYOMING 1972-Legislative Council is carrying on a study of school finance in Wyoming. Three Study Committees are operating: (1) Needs assessment; (2) Distribution of funds; (3) Available resources. Contact: Ralph E. Thomas, Director, Wyoming Legislative Service Agency, (307) 777-7702.

Finance Study Committee appointed by the State Board of Education. This Committee of approximately 15 people represents the legislative, educational and lay interests of the State. Final report is expected in the late summer of 1972. Chairman: Dr. Sheldon Anderson, Superintendent, Glenrock, Wyoming. Contact: Dr. Dale Lucas, Wyoming Department of Education, (307) 777-7293.

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1. President's Commission on School Finance: Review of Existing State School Finance Programs, Volume 1.

CCP:dr

THANKS!

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